

ID: CCA-306300-09

Number: **200933024**

Release Date: 8/14/2009

Office:

UILC: 6231.07-00

From:

Sent: March 6, 2009 3:00 pm

To:

Cc:

Subject:

It appears that the TMP designation was made in _____ which was when _____ was already a member-manager. Treas. Reg. sec. 301.6231(a)(7)-1(b) states that a person may be designated as the TMP of a partnership for a taxable year if that person is a general partner (member-manager) in the partnership at the time the designation is made. Therefore, the designation in _____ of _____ as TMP for the _____ tax years is valid.

Please let me know if you have any questions. Thank you.